

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 19877
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On September 29, 2006, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer) proposing income tax, penalty, and interest for taxable years 1998 through 2004 in the total amount of \$29,514.

The taxpayer filed a timely appeal. She did not request a hearing and did not submit additional information. The Tax Commission has reviewed the file and hereby issues its decision based upon the information contained in the file.

Tax Commission records showed the taxpayer met the state income tax filing requirements. Because she had not filed Idaho returns for the years at issue, the Bureau attempted to contact her for clarification. She did not respond.

[Redacted].

Idaho Code § 63-3045 (1)(a) states:

**63-3045. Notice of redetermination or deficiency --**  
**Interest.** (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the

determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

Determining the taxpayer had a requirement to file resident individual income tax returns, the Bureau prepared returns on her behalf and sent her a NODD. In response to the notice, the taxpayer sent a letter of protest stating in its entirety: "I dispute the validity of this claim! It's neither just nor honest. I do not owe this!"

The Bureau sent the taxpayer a letter to acknowledge the protest and allow additional time. However, when the returns did not arrive, the taxpayer's file was transferred to the Legal/Tax Policy Division for administrative review. The taxpayer did not respond to a letter from the Tax Policy Specialist advising her of her appeal rights.

The taxpayer has not filed her 1998 through 2004 Idaho income tax returns and has submitted nothing that would cast doubt on the Bureau's determination that was based on records retained by [Redacted] the State Tax Commission. The filing status of married filing separate was used because, by not filing state or federal income tax returns, the taxpayer did not make the election to file joint returns. One-half of the community income was used to determine the tax amount. No withholding was identified.

The interest and penalty added by the Bureau pursuant to Idaho Code §§ 63-3045 and 63-3046 were reviewed and found to be proper and in accordance with Idaho Code.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of her argument, the taxpayer has failed to meet her burden of proving error on the part of the Notice of Deficiency Determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated September 29, 2006, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1998	\$1,282	\$ 321	\$ 691	\$ 2,294
1999	1,704	426	794	2,924
2000	1,554	389	600	2,543
2001	3,490	873	1,078	5,441
2002	3,763	941	921	5,625
2003	3,438	860	660	4,958
2004	4,619	1,155	609	<u>6,383</u>
			TOTAL	\$30,168

Interest is computed through June 1, 2007.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2007.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_ day of \_\_\_\_\_, 2007, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]  
[REDACTED]

Receipt No.

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